



**Cairngorms National Park
Authority
Internal Audit
Progress Report**

March 2025



Cairngorms National Park Authority

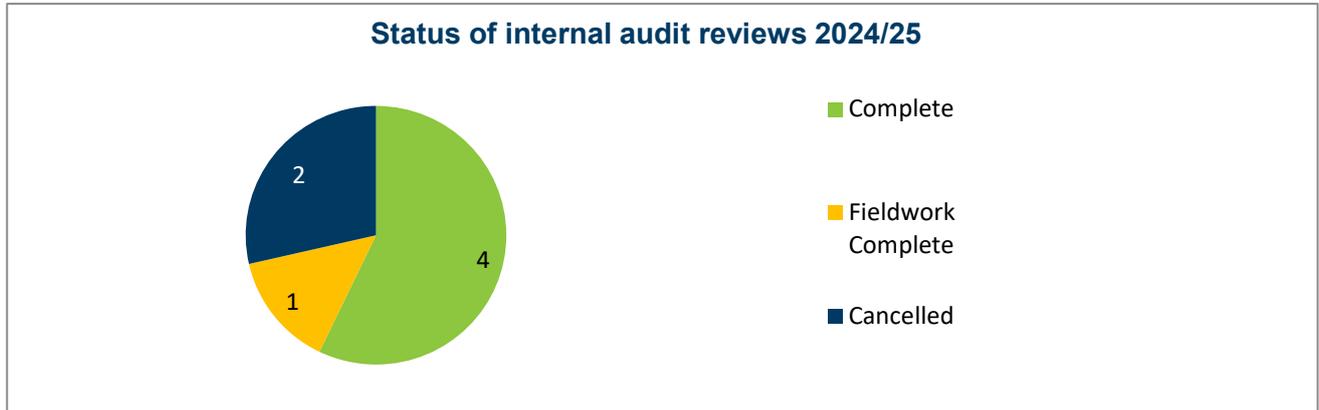
Internal Audit Progress Report

Summary	1
2024/25 Audit Plan Progress	2
Global Internal Audit Standards	3

Summary

This paper provides the Audit and Risk Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan.

We have completed two reviews since the last Audit and Risk Committee meeting: Follow Up Part 2 and Cairngorms 2030. We have also concluded fieldwork on the Recruitment audit, which will be presented to the June ARC and complete the audit plan.



We remain on track to deliver our internal audit plan as agreed.

Plan for next quarter

The following reports are due to be presented to the June 2025 Audit and Risk Committee:

- Recruitment; and
- 2024/25 Annual Report.

Action for Committee

The Audit and Risk Committee is asked to note the contents of this report and to approve the plan for the next quarter. We also invite any comments on the format or content of this report.

Elizabeth Young, Chief Internal Auditor Elizabeth.Young@azets.co.uk 0141 567 4500

Stephanie Hume, Director Stephanie.Hume@azets.co.uk 01463 704 866

2024/25 Audit Plan Progress

Ref and Name of report	Quarter	Current status	Planned ARC	Actual ARC
B4. Cairngorms 2030	Q2	Complete	Mar 25	Mar 25
C5. Operational and Financial Planning	Q1	Complete	Sept 24	Sept 24
C6. Shared Services	Q4	Cancelled ¹	Apr 25	N/A
C6. Recruitment	Q4	Fieldwork Complete	Jun 25	
D3. Cyber Security	Q3	Cancelled ²	Apr 25	N/A
E2. Follow up Part 1	Q2	Complete	Nov 24	Nov 24
E2. Follow up Part 2	Q4	Complete	Mar 25	Mar 25
Annual report	N/A	N/A	Apr 25	

Key:	Description
Complete	Audit work complete and report has been agreed and finalised
Draft Report	A draft report has been issued
Fieldwork complete	The audit work is complete, but the draft report has not yet been issued.
Fieldwork in progress	The audit work is in progress.
Planned	The scope and timing of the audit has been agreed with management
Planning	The scope and/or timing of the audit has yet to be agreed with management

¹ This audit was removed by the November 2024 Audit and Risk Committee as a result of ongoing discussions with partner organisations regarding the shared services in place. This was replaced with an audit of recruitment.

² This audit was removed by the November 2024 Audit and Risk Committee as a result of the ongoing Cyber Essentials Plus accreditation.

Global Internal Audit Standards

In January 2024, The Institute of Internal Auditors (IIA) published their updated Global Internal Audit Standards governing how internal audit activities are undertaken and assessed. This publication comes after a multi-year process to improve and refine the previous Standards, published in 2017.

([globalinternalauditstandards_2024january9_printable.pdf \(theiia.org\)](https://www.theiia.org/globalinternalauditstandards_2024january9_printable.pdf))

The Standards provide guidance and best practice for internal audit professionals worldwide and the updated version introduces significant additions focused on continuing to improve the quality of internal audit services. Amongst other changes, they emphasise the importance of internal audit acting in the public interest and of delivering organisational value and seek to reinforce the importance of the Board/Audit Committee and Senior Management's role in working with, supporting, and championing the internal audit function.

The new standards will supersede the current Public Sector Internal Audit Standards (PSIAS). The UK Public Sector internal Auditing Standards Advisory Board (IASAB) also issued sector specific interpretations in December 2024 to make them suitable for UK Public Sector use. The IASAB have intimated an adoption date of 1 April 2025 for Public Sector bodies.

The key additional focus areas from the new Standards include:

- Board (or equivalent) involvement in and support for internal audit.
- Updates to the internal audit mandate, vision and strategic plan.
- An understanding of risks and coverage throughout the organisation.
- Enhanced requirement for Root Cause Analysis.
- Planning, tracking and measuring performance (e.g. efficiency and quality).
- Internal audit reporting, evaluating findings and effective communication.

There will also be new Topical Requirements and guidance to help internal audit functions on key risk areas. These include Cybersecurity, Information Technology, Governance, Privacy Risk Management, Sustainability and Environment, Social & Governance (ESG) and Third-Party Management.

We are anticipating full adoption of the new GIAS for our work at all public sector clients from 1 April 2025.

© Azets 2025. All rights reserved.

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.